

# OPERATING FUND REVENUE



## Gloucester County Public Schools FY '14 Final Approved Budget

### Operating Fund Revenue

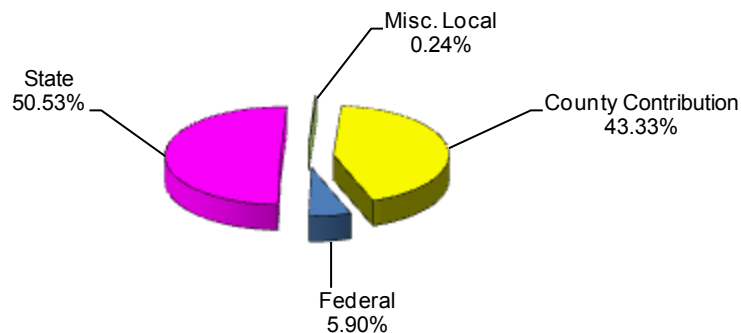
The Operating Fund accounts for revenues received from the federal, state, and local governments. They are presented by source.

Miscellaneous local revenues generated by the division are budgeted at \$127,589. This accounts for .24% of the budget and represents an increase of \$38,101 from the previous year or 42.6%. Revenues from the local government are appropriated to the Operating Fund in the amount of \$22,603,728 and account for 43.33% of this budget. This amount represents an increase of \$261,839 over the previous year or 1.2%.

Revenues from the state account for 50.53% of the Operating Fund Budget. State revenues in the amount of \$26,358,025 are based on the General Assembly's final budget and an estimated enrollment of 5,400 students. This amount represents a decrease of \$393,587 under the previous year or -1.5%.

Revenues from the federal government account for 5.90% of the Operating Fund Budget. Federal revenues in the amount of \$3,077,183 are based on anticipated grant balances and projected awards. Although this amount represents an increase of \$3,899 or .10%, the expiration of the Education Jobs Funds Program resulted in a loss of \$250,000 in federal stimulus funds.

### Operating Fund Revenue by Source for FY 2014



# GLOUCESTER COUNTY PUBLIC SCHOOLS

## LOCAL REVENUE

### **Rental Income**

This revenue source provides reimbursement for the use of school facilities by the Middle Peninsula Regional Special Education Program.

### **Tuition/Non-Resident**

This account provides tuition reimbursement for students residing outside of this district but attending Gloucester County Schools.

### **Tuition/Drivers Education**

This account reflects tuition for the behind-the-wheel Drivers Education Training.

### **Tuition/Summer School**

This account reflects tuition from summer school students.

### **Sale of Vehicles, Buses, and Equipment**

These accounts reflect proceeds from the auction of used school equipment and vehicles.

### **Transfers In**

This transfer is from county revenue sources in support of the school division's operating fund.

**GLOUCESTER COUNTY PUBLIC SCHOOLS**  
**2013-2014 Final Approved School Board Operating Budget**

Account	Account Title	FY 2011-2012 Actual	FY 2012-2013 Budget	FY 2013-2014 Budget
<b>2031031000300300 REVENUE FROM LOCAL SOURCES</b>				
31502010	RENTAL INCOME	3,000.00	3,000.00	2,500.00
31606011	GED TEST FEES	-	-	2,000.00
31612010	TUITION - NON-RESIDENT	9,930.20	7,488.00	7,488.00
31612011	TUITION - DRIVERS ED	20,500.00	18,000.00	18,000.00
31612070	TUITION - SUMMER SCHOOL	17,061.89	20,000.00	20,000.00
31899060	SALE OF VEH/EQUIPMENT	105.00	2,000.00	2,000.00
31899080	SALE OF BUSES	-	2,000.00	2,000.00
31899090	SALE OF EQUIPMENT	3,539.42	2,000.00	2,000.00
31899130	OTHER INCOME	67,315.00	10,000.00	59,377.00
31901010	TUITION - OTHER COUNTY	21,829.50	25,000.00	12,224.00
34105000	TRANSFERS IN	20,200,468.10	22,341,889.00	22,603,728.00
		20,343,749.11	22,431,377.00	22,731,317.00

# GLOUCESTER COUNTY PUBLIC SCHOOLS

## STATE REVENUE

### **State Sales Tax**

State Sales Tax for education is produced by one and one-eighth percent sales and use tax imposed by the state on retailers. The sales tax, which is collected on a statewide basis, is then distributed to local education agencies based on school age population. The county receives payments bi-monthly.

### **State Basic Aid**

State Basic Aid payments are calculated by the state on a per pupil amount less sales tax, and distributed according to the locality's composite index and average daily membership. The FY 2014 per pupil amount is \$5,258.

### **Gifted Education-SOQ**

This state payment is used to help defray the cost of providing Gifted Education. The payment is based on the average daily membership, an established per pupil amount and the locality's composite index. The FY 2014 per pupil amount is \$46.

### **Prevention, Intervention, and Remediation-SOQ**

This state payment helps offset the cost of Remedial Education. The payment is based on the average daily membership, an established per pupil amount and the locality's composite index. The FY 2014 per pupil amount is \$90.

### **Special Education-SOQ**

Special Education payments are made to support Special Education. The payment is based on average daily membership in accordance with the locality's composite index. The FY 2014 per pupil amount is \$311.

### **Vocational Education-SOQ**

This account reflects payments to support Vocational Education programs. The payment is based on the average daily membership, an established per pupil amount and the locality's composite index. The FY 2014 per pupil amount is \$67.

### **Social Security and Retirement**

These accounts reflect the state's share of the cost for social security and retirement, based on the state's calculation of the number of instructional positions required to meet the Standards of Quality. This revenue is allocated based on a per pupil amount, average daily membership and the locality's composite index. The FY 2014 per pupil amounts are \$240 and \$401 respectively.

### **Primary Class Size**

This state revenue provides incentive funding to reduce class size in grades K-3. A local match is required based on the composite index. Abingdon, Achilles and Petsworth Elementary Schools are eligible for funding in FY 2014.

### **Lottery Proceeds**

State lottery proceeds are dedicated to funding sixteen programs, including K-3 Primary Class Size Reduction, At-Risk, Virginia Preschool Initiative, Early Reading Intervention, SOL Algebra Readiness, Special Education Regional Tuition reimbursement, Foster Care, Mentor Teacher Program, ISAEP, English as a Second Language, Textbooks (partial), Career and Technical Extended Contracts and Equipment, Remedial Summer School (partial) and School Breakfast. These funds are disbursed in accordance with individual program guidelines. For FY 2014 there is no pupil allocation.

### **VPSSA Technology Grant**

These funds are allocated to divisions at a rate of \$26,000 per school and \$50,000 per division. A 20% local match is required. They are distributed on a reimbursement basis.

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Account	Account Title	FY 2011-2012 Actual	FY 2012-2013 Budget	FY 2013-2014 Budget
<b>2032032000300300 REVENUE FROM STATE SOURCES</b>				
32402010	SALES TAX	5,833,524.16	5,683,922.00	5,846,329.00
32402020	BASIC AID	14,892,686.75	14,875,019.00	13,983,570.00
32402030	ISAEP	15,717.00	15,717.00	15,717.00
32402040	REMEDIAL SUMMER	6,922.00	5,574.00	6,454.00
32402050	FOSTER CARE-REG	9,070.00	9,994.00	3,190.00
32402070	GIFTED ED-SOQ	159,947.00	161,190.00	154,058.00
32402080	PREVENT/INTERV/REMEDIATIO	252,361.00	315,372.00	301,417.00
32402120	SP ED-SOQ	1,126,738.00	1,051,239.00	1,041,564.00
32402140	TEXTBOOK PAYMENTS	180,197.25	314,426.00	300,513.00
32402170	VOC ED-SOQ	330,557.00	234,777.00	224,388.00
32402210	SOC SEC INST	842,388.00	837,487.00	803,779.00
32402230	RETIREMENT INST	764,192.00	1,398,148.00	1,342,981.00
32402250	GROUP LIFE INST	31,989.00	52,562.00	50,236.00
32402280	READING INTERVENTION	45,919.00	50,344.00	42,599.00
32402330	LOTTERY PROCEEDS	112,907.50	-	-
32402401	ADD'L ASST RET, INF, PS	-	-	298,736.00
32402460	HOMEBOUND	17,737.23	18,693.00	25,444.00
32402480	REGIONAL PROGRAM	471,942.37	465,921.00	534,734.00
32402520	VOC ED EQUIPMENT	10,243.07	10,504.00	11,229.00
32402530	VOC ED OCCUP PREP	11,800.00	10,115.00	10,814.00
32402590	FOSTER CARE SPED	1,369.00	-	-
32402640	V I TEACHER	2,041.20	2,058.00	2,058.00
32402650	AT RISK-SOQ	162,374.00	233,690.00	223,564.00
32402730	NATL BD CERT TCHR BONUS	22,500.00	27,500.00	32,500.00
32402750	PRIMARY CLASS SIZE	107,815.00	257,840.00	296,862.00
32402810	VA PRESCHOOL INITIATIVE	68,008.00	66,982.00	133,963.00
32402900	MENTOR PROGRAM	6,629.05	3,232.00	2,208.00
32403090	ESL	6,934.00	7,396.00	8,875.00
32403440	RACE TO GED	22,088.00	-	-
32403490	INDUSTRY CREDENTIAL STUD	7,723.07	10,000.00	10,000.00
32404000	OTHER STATE FUNDS	-	-	318,666.00
32404150	PROJECT GRADUATION	10,629.15	-	-
32404585	ASST RETIRE/INFLATION/PK	-	299,348.00	-
32404590	SUP SUPPT SCH OP COST GEN	347,811.50	-	-
32404595	EPI PEN	-	985.00	-
32410405	VPSA TECHNOLOGY GRANT	284,000.00	284,000.00	284,000.00
32500001	ALGEBRA READINESS TEMP	37,209.00	47,577.00	47,577.00
		26,203,969.30	26,751,612.00	26,358,025.00

# GLOUCESTER COUNTY PUBLIC SCHOOLS

## FEDERAL REVENUE

### **Title I**

Authorization for this federal grant is provided in Title I, Part A of the Elementary and Secondary Education Act of 1965, as amended by Public Law 107-110, No Child Left Behind Act of 2001. The Title I program is site-specific based on each elementary school's needs assessment and test data. Students in grades kindergarten through fifth grade are served in schools where the percentage of students from low-income families exceeds the county average. Reimbursement requests are submitted on a monthly basis.

### **Title VI-B**

This revenue includes two components: Flow Through (section 611) and Early Childhood Education Programs (Section 619). Flow Through revenue is intended to assure that all children with educational disabilities are provided a free and appropriate education. The Individuals with Disabilities Education Act (IDEA) Amendments of 1997 authorizes federal aid to assist in the implementation of this mandate. Funding is based on the child count data for individuals ages 3 – 21, as well as population and poverty factors.

Part B (Section 619) funding is available for early childhood special education programs. The amount of the award is based on a formula that addresses the December 1<sup>st</sup> child count data for children ages 3 – 5, population, and poverty factors.

Title VI-B reimbursements are filed monthly.

### **Title II, Part A**

The Improving Teacher Quality State Grants program provides funds to local districts to support activities that improve teacher quality and help districts meet the requirement under Title I of NCLB that all teachers must be highly qualified. Reimbursement requests are submitted monthly.

### **Medicaid Reimbursement**

The school division files monthly for reimbursement of direct services provided by the division to special needs students who are eligible for Medicaid. Direct services include occupational therapy, physical therapy, speech/language services and nursing services. Department of Medical Assistant Services (DMAS) also added administrative claiming. This program enables school divisions to claim federal reimbursement for administrative expenses associated with activities that support Virginia's Medicaid program. These activities include but are not limited to: case management, review of health records, immunization tracking and referral, coordination of benefits, and outreach to enroll new students. Administrative claiming expenses are calculated based on a random moment time study per quarter for all applicable staff. The billing agent, University of Massachusetts Medical School (UMMS), calculates expenses based on information provided by the division regarding: salary, benefits, capital equipment, and indirect costs.

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<b>2033033000300300 REVENUE FROM FEDERAL SOURCES</b>				
33302020	TITLE I	756,800.21	864,933.00	872,629.00
33302021	FED STIMULUS TITLE I	37,615.05	-	-
33302090	WORK FORCE INVESTMENT ACT	2,746.75	14,118.00	-
33302092	MISCELLANEOUS	-	150,000.00	150,000.00
33302095	FED STIMULUS FUNDS (SFSF)	244,054.40	-	-
33302097	FED STIMULUS ED JOBS	917,589.48	250,000.00	-
33302120	IMPACT AID	69,640.74	80,000.00	70,000.00
33302190	TITLE VI-B	1,258,875.74	1,240,614.00	1,212,311.00
33302191	FEDERAL STIMULUS TITLE VI	10,436.12	-	-
33302240	CARL PERKINS	82,773.31	85,881.00	77,543.00
33302260	TITLE II	281,390.48	228,901.00	260,412.00
33302320	ROTC	68,915.91	68,837.00	69,143.00
33302991	MEDICAID REIMBURSEMENT	236,444.98	170,000.00	160,000.00
33332001	E-RATE	172,023.65	170,000.00	205,145.00
		<u>4,139,306.82</u>	<u>3,323,284.00</u>	<u>3,077,183.00</u>